



# PROPOSED RULE MAKING

**CR-102 (June 2004)**

(Implements RCW 34.05.320)

Do **NOT** use for expedited rule making

## Agency:

- ☒ Preproposal Statement of Inquiry was filed as WSR 06-10-092 ; or  
☐ Expedited Rule Making--Proposed notice was filed as WSR ; or  
☐ Proposal is exempt under RCW 34.05.310(4).

- ☒ Original Notice  
☐ Supplemental Notice to WSR  
☐ Continuance of WSR

## Title of rule and other identifying information:

Amendatory Section : WAC 458-16-180 - Cemeteries

## Hearing location(s):

Capitol Plaza Building  
 4<sup>th</sup> Floor Large Conference Room  
 1025 Union Avenue SE  
 Olympia, Washington

Date: August 8, 2006 at 10:00 a.m.

**Date of intended adoption:** August 25, 2006  
 (Note: This is **NOT** the **effective** date)

## Submit written comments to:

Name: Kim M. Qually  
 Address: Post Office Box 47467  
 Olympia, Washington  
 98504-7467  
 e-mail: kimq@dor.wa.gov  
 fax (360) 664-0693  
 by August 8, 2006

**Assistance for persons with disabilities:** Contact Sandy Davis no later than 10 days before the hearing date.  
 TTY 1-800-451-7985 or (360) 725-7499

## Purpose of the proposal and its anticipated effects, including any changes in existing rules:

WAC 458-16-180 explains the property tax exemption available under RCW 84.36.020 to public burying grounds and cemeteries.

## Reasons supporting proposal:

WAC 458-16-180 needs to be updated so that it more adequately informs owners of public burying grounds and cemeteries about their eligibility to receive a property tax exemption under RCW 84.36.020. The rule was last amended in 1994. The Department believes the information in the rule needs to be expanded and its provisions clarified.

## Statutory authority for adoption:

RCW 84.36.865

## Statute being implemented:

RCW 84.36.020

## Is rule necessary because of a:

Federal Law? ☐ Yes ☒ No  
 Federal Court Decision? ☐ Yes ☒ No  
 State Court Decision? ☐ Yes ☒ No  
 If yes, CITATION:

## Date

## Name

Alan R. Lynn

## Signature

## Title

Rules Coordinator

**Filed: July 5, 2006**

**Time: 10:34 a.m.**

**WSR: 06-14-091**

**The above information was input by DOR**

**Agency comments or recommendations, if any, as to statutory language, implementation, enforcement, and fiscal matters:**

None

**Name of proponent:**

Department of Revenue

- ☐ Private  
☐ Public  
☒ Governmental

**Name of agency personnel responsible for:**

Name	Office Location	Phone
Drafting.....Kim M. Qually	1025 Union Ave. SE. Ste #400, Olympia ,WA	(360) 570-6113
Implementation.... Brad Flaherty	1025 Union Ave. SE. Ste #200, Olympia ,WA	(360) 570-5860
Enforcement..... Brad Flaherty	1025 Union Ave. SE. Ste #200, Olympia ,WA	(360) 570-5860

**Has a small business economic impact statement been prepared under chapter 19.85 RCW?**

☐ Yes. Attach copy of small business economic impact statement.

A copy of the statement may be obtained by contacting:

Name:

Address:

phone

fax

e-mail

☒ No. Explain why no statement was prepared.

WAC 458-16-180 does not impose any burden upon a small business.

**Is a cost-benefit analysis required under RCW 34.05.328?**

☐ Yes A preliminary cost-benefit analysis may be obtained by contacting:

Name:

Address:

phone

fax

e-mail

☒ No: Please explain:

WAC 458-16-180 is not a significant legislative rule as defined in RCW 34.05.328.